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ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF

NELSON, N. H.

FOR THE YEAR ENDING

JANUARY 31, 1927

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KENNE, N. H.  
SENTINEL PRINTING COMPANY  
1927





ANNUAL REPORTS  
OF THE  
TOWN OFFICERS  
OF  
NELSON, N. H.

FOR THE YEAR ENDING  
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KEENE, N. H.  
SENTINEL PRINTING COMPANY  
1927



N

352.07

N43

1927

## REPORT OF SELECTMEN

For the Year Ending January 31, 1927

### VALUATION OF TOWN OF NELSON

April 1st. 1926

Land and buildings,	\$332,550 00
Horses, 37,	2,755 00
Oxen, 2,	100 00
Cows, 53,	2,540 00
Other neat stock, 3,	85 00
Sheep, 34,	226 00
Fowls, 371,	490 00
Portable Mills, 1,	500 00
Boats and launches,	1,000 00
Wood and lumber,	9,200 00
Gasoline Pumps and tanks, 2,	600 00
Stock in trade,	4,800 00
Aqueducts,	100 00
Mills and machinery,	4,000 00

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Total, exclusive of soldiers' exemptions,	\$358,946 00
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Polls 102, at \$2.00.

Total poll tax,	\$204 00
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Amount taxes committed to collector, including poll taxes,	\$9,055 17
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Average rate per cent of taxation,	\$2 47
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Amount exempted to soldiers,	\$4,606 00
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## AMOUNTS REQUIRED TO BE RAISED

Town charges,	\$600 00
Highways and bridges,	1,794 73
State aid construction,	1,000 00
State aid maintenance,	370 00
Extra appropriation for trunk line maintenance,	750 00
County tax,	482 02
State tax,	765 00
Library,	50 00
Memorial Day,	30 00
Old Home day,	150 00
Cemetery,	15 00
Safe,	150 00
Town hall repairs,	100 00
Breaking roads,	200 00
Schools,	2,200 00



**FINANCIAL REPORT**  
**OF THE TOWN OF NELSON**  
**IN CHESHIRE COUNTY**

For the Fiscal Year Ending January 31, 1927

**CERTIFICATE**

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

February 19, 1927.

FRANK E. UPTON,  
 ALBERT GEORGINA,  
 HARRY R. GREENE,

Selectmen

GRACE M. PRIEST,

Treasurer.

**ASSETS**

Cash:	\$2,948 12
Accounts due to the town:	
Due from state:	
On 1926 trunk line construction,	112 50
Trunk line construction,	124 41
State aid maintenance,	10
Other bills due town:	
From trunk line patrolman,	3 10
From state, forest fire bill,	4 20
Taxes not collected: (a) levy of 1926,	269 22
Total assets,	\$3,461 65

## LIABILITIES

Accounts owed by the town:	
Bills outstanding, trunk line patrolman,	\$10 75
Due to school districts:	
(a) Dog licenses,	88 40
(b) School money,	1,000 00
State and town joint highway accounts:	
(a) Unexpended bal. in state treasury,	124 51
(b) Unexpended bal. in town treasury,	49 81
Due state highway department signboards,	5 55
Trust funds, amount of principal used by town:	850 00
<hr/>	
Total liabilities,	\$2,129 02
Excess of assets over liabilities (surplus),	1,332 63
<hr/>	
Grand total,	\$3,461 65

## RECEIPTS

Current Revenue:	
From local taxes:	
Property taxes committed to collector, 1926,	
	\$8,851 17
Less discount and abatement, 1926,	
	8,848 70
Less uncollected, 1926,	
	8,579 48
1. Property taxes, current year, actually collected,	\$8,579 48
2. Poll taxes, current year, actually collected, 101 at \$2.00,	202 00
3. Property and poll taxes, previous years, actually collected,	219 84
<hr/>	
Total of above collections,	\$9,001 32



## From state:

5.	For highways:	\$253 27
	(a) For state aid maintenance,	123 26
	(c) For trunk line maintenance,	402 27
	(d) For trunk line construction,	2,302 76
6.	Interest and dividend tax,	37 18
9.	Savings bank tax,	122 76
13.	Bounties,	38 80

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 \$3,280 30

## From local sources, except taxes:

16.	Dog licenses,	\$88 40
19.	Rent of town hall,	3 00
20.	Interest received on taxes,	11 22
26.	Permits for the registration of motor vehicles,	279 58
	For gravel,	12 90

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 \$395 10

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 Total current receipts revenue, \$12,676 72

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 PAYMENTS

## Current Maintenance Expenses:

## General government:

1.	Town officers' salaries,	\$374 50
2.	Town officers' expenses,	208 07
3.	Election and registration expenses,	51 15
5.	Expenses town hall and other town buildings,	19 88

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 \$653 60

## Protection of persons and property:

6. Police department, including care of tramps,	\$28 00	
7. Fire department, including forest fires,	58 40	
9. Bounties,	21 20	
	<hr/>	\$107 60

## Highways and bridges:

Trunk line snow bill,	\$66 78	
14. State aid maintenance,	184 89	
15. Trunk line maintenance,	1,525 37	
16. Town maintenance,	3,206 31	
	<hr/>	\$4,983 35

## Libraries:

19. Libraries,	\$50 00	\$50 00
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## Patriotic Purposes:

22. Aid to G.A.R. Memorial day exercises,	30 00	\$30 00
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## Recreation:

24. Park and playgrounds, including band concerts,	150 00	\$150 00
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## Public service enterprises:

27. Cemeteries, including hearse hire,	15 00	\$15 00
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## Unclassified:

30. Sign boards,	65 20	\$65 20
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Total current maintenance expenses,	<hr/>	\$6,054 75
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## Receipts other than current revenue:

28. Temporary loans in anticipation of taxes during year,	\$1,000 00	
33. Refunds,	134 86	\$1,134 86
Total receipts from all sources,		\$13,811 58
Cash on hand February 1, 1926,		4,576 33
Grand total,		\$18,387 91

## Interest:

33. Paid on temporary loans in anticipation of taxes,	\$10 00	
34. Paid on long term notes,	23 33	
36. Paid on principal of trust funds used by town,	29 75	
Total interest payments,		\$63 08

## Outlay for new construction and permanent improvements:

38. Highways and bridges, trunk line construction,	\$3,414 14	\$3,414 14
44. New equipment, safe,	95 60	95 60

## Indebtedness:

45. Payments on temporary loans in anticipation of taxes,	\$1,000 00	
46. Payments on long term notes,	1,000 00	
		\$2,000 00

## Payments to Other Governmental Divisions:

51. Taxes paid to state,	\$765 00
52. Taxes paid to county,	482 02
54. Payments to school districts,	2,511 20
Per capital tax paid to state,	54 00

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Total payments to other Governmental divisions,	\$3,812 22
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Total payments for all purposes,	\$15,438 79
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Cash on hand January 31, 1927,	2,948 12
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Grand total,	\$18,387 91
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## SCHEDULE OF TOWN PROPERTY

Description	Value
1. Town hall, lands and buildings,	\$2,000 00
Furniture and equipment,	100 00
2. Libraries, lands and buildings,	4,000 00
Furniture and equipment,	400 00
5. Highway department, lands and buildings,	200 00
Equipment,	200 00
8. Schools, lands and buildings,	3,000 00
Equipment,	200 00
9. All other property and equipment:	
Hearse house and burial equipment,	500 00
Total,	\$10,600 00

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I hereby certify that I have examined the above report and find it correctly cast and properly vouched.

WILMER C. TOLMAN,  
Auditor.



**DETAIL STATEMENT**

Payments for Year Ending January 31, 1927

## General government:

## Detail 1. Salaries of principal town officers:

Frank E. Upton, selectman,	\$85 00
Albert Georgina, selectman,	60 00
H. R. Green, selectman,	50 00
Homer F. Priest, town clerk,	30 00
Homer F. Priest, issuer of automobile permits,	15 50
Grace M. Priest, treasurer,	30 00
Wm. W. Dunn, tax collector,	90 00
Wm. W. Dunn, moderator,	6 00
Chas. S. Flood, police officer,	3 00
Chas. S. Flood, overseer of poor,	5 00
	<hr/>
	\$374 50

## Detail 2. Town officers' expenses:

H. F. Priest, dog license tags,	\$3 50
W. W. Dunn, printing and postage,	10 00
Insurance on library books,	4 00
G. H. Aldrich, town officers' bonds,	22 50
Insurance on law books,	2 50
Sentinel Printing Co., town reports,	81 40
Appointment blanks,	50
Grace M. Priest, postage and stationery,	1 00
Town clerk cash book,	12 75
N. H. Association of Assessors, dues,	2 00
A. H. Chase, tax book, warrants, cash book, check lists,	8 82
Frank E. Upton, meeting tax commission,	4 00
Reassessing,	12 00
Telephone, postage, stationery,	3 50
Use of car,	3 00
Albert Georgina, meeting tax commission,	4 00
Reassessing,	12 00

Telephone,	1 30
Use of car,	2 00
H. R. Green, meeting tax commission,	4 00
Postage, telephone and stationery,	1 90
Reassessing,	10 00
Use of car,	1 40

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\$208 07

Detail 3. Election and registration:

Chas. S. Flood, making out check lists and posting,	\$9 50
Chas. S. Flood, registration,	11 00
Chas. S. Flood, postage,	1 65
Everett Wilder, ballot clerk,	6 00
John Priest, ballot clerk,	6 00
Joseph Skinner, ballot clerk,	4 00
Bernard Richardson, ballot clerk,	4 00
Maurice D. Tolman, supervisor check list,	9 00

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\$51 15

Detail 4. Care of town hall and other buildings:

Maurice D. Tolman, janitor town hall,	\$4 75
Albert Jackson, janitor library,	6 61
Albert Jackson, wood for library,	8 52

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\$19 88

Detail 5. State aid and trunk line maintenance:

W. L. Guillow, F. G. Huntley and H. R. Green,	\$1,710 26
F. G. Huntley, trunk line snow bill,	66 78

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\$1,777 04

Detail 6. Protection of persons and property:

Marlboro fire department,	\$25 00
Albert Georgina, feeding tramps,	17 00
Selectmen, bounties,	21 20
Albert Georgina, fire bill,	29 20



Thomas Rowe, forest fire bill,	4 20
Chas. S. Flood, police duty at Spaeth place,	11 00

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\$107 60

Detail 7. Town maintenance of highways:

John F. Priest, road agent,	\$2,732 72
John F. Priest, breaking roads,	473 59

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\$3,206 31

Detail 8. Education:

D. H. Osgood, librarian,	\$13 00
Sarah Mansfield, librarian,	12 00
Frances R. Upton, support of library,	25 00

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\$50 00

Detail 9. Patriotic purposes:

Fred M. Murdough, Memorial Day,	\$30 00
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\* Detail 10. Public service enterprises:

Albert Georgina, signboards,	\$65 20
Maurice D. Tolman, mowing cemetery,	15 00

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\$80 20

Detail 11. New construction:

E. S. Hastings, trunk line construction,	\$35 00
Albert Georgina, trunk line construction,	3,379 14

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\$3,414 14

Detail 12. Taxes paid to state:

1926 tax,	\$765 00
Per capita tax,	54 00

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\$819 00

Detail 13. Tax paid to county,	\$482 02
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Detail 14. Payment to schools:	
George S. Page, treasurer,	\$2,511 20
Detail 15. Parks and playgrounds:	
M. F. Hardy, Old Home Day,	\$150 00
Detail 16.	
Long term note paid to Keene National Bank,	\$1,000 00
Detail 17.	
Temporary loan in anticipation of taxes; paid to Keene National Bank,	\$1,000 00
Detail 18. Interest:	
Interest Keene National Bank,	\$33 33
Grace Priest, interest on trust fund,	29 75
	<hr/>
	\$63 08
Detail 19. New equipment:	
Safe,	\$95 60



## BUDGET TOWN OF NELSON

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	Amount voted to be raised	Amount actually expended	Estimate for ensuing year
Highways and bridges,	\$1,794 73	\$2,732 72	\$1,800 00
Town charges,	600 00	653 60	700 00
Breaking roads,	200 00	473 59	400 00
Library,	50 00	50 00	50 00
Old Home Day,	150 00		100 00
Cemetery,	15 00	15 00	15 00
Memorial Day,	30 00	30 00	30 00
Schools,	2,200 00		2,200 00
State tax,	765 00	765 00	765 00
County tax,	482 02	482 02	482 02
Per capita tax,		54 00	50 00

# REPORT OF TRUST FUNDS, TOWN OF NELSON

Year Ending Jan. 31, 1927

Date of Creation	Trust Funds	Purpose of Creation	How Invested	Amount of Principal	Rate of Per Cent Interest	Balance of Income on hand at beginning of year	Income During year	Expended During year	Balance of Income on hand at end of year
1902	Melville Cemetery Trust Fund		Loaned Town of Nelson	\$200.00	3½	\$50.99	\$9.02	\$7.25	\$52.76
1903	Bancroft Cemetery Trust Fund			100.00	3½	54.37	5.82	3.60	56.59
1906	Whitney Cemetery Trust Fund			50.00	3½	13.10	2.26	1.75	13.61
1908	Charles Atwood Cemetery Trust Fund			50.00	3½	17.64	2.46	1.77	18.35
1909	Flora Bryant Cemetery Trust Fund			50.00	3½	22.71	2.68	1.75	23.64
1910	Russell Kittredge Cemetery Trust Fund			100.00	3½	22.71	4.38	3.60	23.49
1921	James Derby Cemetery Trust Fund		Cheshire County Savings Bank	300.00	3½	23.17	11.15	10.50	23.82
1923	Wilson Cemetery Trust Fund			100.00	4	5.81	4.70	3.60	6.91

JOHN F. PRIEST,  
GRACE M. PRIEST,  
CORA J. TOLMAN.

I hereby certify that I have examined the above report  
and find it correctly cast and properly vouched.

WILMER C. TOLMAN,  
Auditor.

## REPORT OF ROAD AGENT

Year Ending Jan. 31, 1927

### MARCH

John Priest, 1 day,	\$4 00
Hubert Priest, 1 day,	3 75
Albert Jackson, 1/2 day,	1 88
Homer Priest, Jr., 1 hour,	20
Eliot Priest, 8 hours,	1 60
W. W. Dunn, 7 1/2 hours,	3 15

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\$14 58

### APRIL

John Priest, 7 1/2 days,	\$30 00
Theodore Priest, 1 day,	3 75
Theodore Preist and team, 2 1/2 days,	18 75
Oren Farwell, 1/2 day,	1 88
Edward Towne and team, 4 hours,	3 32
John Warner, 4 hours,	1 68

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\$59 38

### MAY

John Priest, 26 1/2 days,	\$106 00
Theodore Priest and team, 20 days,	150 00
Albert Jackson, 17 days,	63 75
Frank Upton, 1 day,	3 75
Oren Farwell and team, 3 days,	22 50
Mrs. M. O. Spaulding, 17 loads gravel,	1 70
Clinton Frazier, 11 days,	41 25
Sam Wilber, 1/2 day,	1 88
Albertis Wilder and team, 7 days,	52 50



# 18

Newton Tolman, 8 days,	30 00
Edward Towne, 2½ days,	9 38
Edward Towne and team, ½ day,	3 75
Edward Towne and tractor, 2 days,	24 00
Homer Priest, 60 loads gravel,	6 00
Homer Priest, 25 lbs. spikes,	1 75
Bolts,	80
Sharpening drills,	60
Dynamite, fuse and caps,	12 15
Bolts for scraper,	2 66

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\$534 42

## JUNE

John Priest, 24 days,	\$96 00
Theodore M. Priest and team, 19 days,	142 50
Albert Jackson, 19 days,	71 25
Maurice Guillow, 6 days,	22 50
Oren Farwell and team, 3½ days,	26 25
Oren Farwell, ½ day,	1 87
Oren Farwell, 16 loads gravel,	1 60
Oren Farwell, bridge stringers,	12 00
Paul Chase, 1 day,	1 50
George Cady, 33 loads gravel,	3 30
Richard Upton, 7½ days,	28 13
Clinton Frazier, 14 days,	52 50
Albertis Wilder and team, 15½ days,	116 25
Albertis Wilder, 6 lbs. spikes,	42
Albertis Wilder, 5 lbs. dynamite,	2 50
George Robbins and team, 3 days,	22 50
Edward Towne, 6½ days,	24 37
Edward Towne and team, 3½ days,	26 25
Edward Towne and tractor, 5 days,	60 00
Ernest Bridge, 11 days,	41 25
Homer Priest, lumber,	10 88
Homer Priest, 164 loads gravel,	16 40

Leander Patrick, 14 posts,	4 20
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\$784 42

## JULY

John Priest, 11 days,	\$44 00
Theodore Priest, 1-2 day,	1 88
Theodore Priest and team, 7 days,	52 50
Hubert T. Priest, 1-2 day,	1 88
Albert Jackson, 8 days,	30 00
Oren Farwell and team, 2 days,	15 00
Wallace Dunn, 2 1-2 hours,	1 05
Clinton Frazier, 1 day,	3 75
Albertis Wilder and team, 3 days,	22 50
Albertis Wilder, 1 day,	3 75
Homer Priest, 65 loads gravel,	6 50
Homer Priest and truck 1 day,	12 00
Richard Upton, 5 days,	18 75
Culverts,	96 80

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\$310 36

## AUGUST

John Priest, 20 1-2 days,	\$82 00
Theodore Priest and team, 17 1-2 days,	131 25
Eliot Priest, 2 days,	3 60
Mrs. M. O. Spaulding, 28 loads gravel,	2 80
Wallace Dunn and team, 13 hours,	7 80
Homer Priest, 52 loads gravel,	5 20
Homer Priest and truck, 8 days,	96 00
Homer Priest, dynamite,	15 00
Richard Upton, 12 days,	45 00

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\$388 65

## SEPTEMBER

John Priest, 20 days,	\$80 00
Theodore Priest and team, 18 days,	135 00
Edward Murdough, 8 days,	30 00

Albert Jackson, 13 days,	48 75
Wallace Dunn, 8 hours,	3 36
Albertis Wilder and team, 3 days,	22 50
Albertis Wilder, 1 day,	3 75
Edward Towne, 1 day,	3 75
Edward Towne and team, 1 day,	7 50
Homer Priest and truck, 7 days,	84 00
Homer Priest, 144 loads gravel,	14 40
Richard Upton, 2 days,	7 50
2,146 feet bridge plank @ \$30.00,	64 38

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\$504 89

## OCTOBER

John Priest, 10 days,	\$40 00
Theodore Priest and team, 8 1-2 days,	63 75
Willie Guillow, mowing brush,	1 00
Homer Priest, 40 loads gravel,	400 00

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\$108 75

## NOVEMBER

John Priest, 6 1-2 days,	\$26 00
Theodore Priest and team, 7 days,	52 50
Hubert Priest, 1 1-2 days,	5 62
Maurice Tolman, 2 days,	7 50
Albert Jackson, 2 days,	7 50
Oren Farwell, 1 day,	3 75
Homer Priest and truck, 2 days,	24 00
Homer Priest, 4 loads gravel,	40

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\$127 27

Total,	\$2,832 72
Less check from T. M. Lightfoot,	100 00
Drawn from town,	\$2,732 72



I hereby certify that I have examined the above report and find it correctly cast and properly vouched.

WILMER C. TOLMAN,  
Auditor.

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SNOW BILL

Thomas Rowe, 1 day at \$3.75,	\$3 75
Wilmer Tolman and team, 4 1-3 days at \$7.50,	32 50
Ax handle,	50
Frank Upton, 2 1-2 hours at 42c,	1 05
Albertis Wilder and team, 22 hours at 90c,	19 80
Sarah Osgood and team, 5 3-4 hours at 90c,	5 17
	<hr/>
	\$132 24
	<hr/>
Total snow bill,	\$472 59
Drawn from town,	473 59

MARCH

Thomas Rowe, 8 1-2 hours at 42c,	\$3 57
Percy Flood, 1-2 hours at 42c,	21
Leander Patrick, 1 day at \$3.75,	3 75
Edward Towne and team, 2 hours at 83c,	1 66
Edward Towne, 4 hours at 42c,	1 68
Donald Warner, 6 hours at 42c,	2 52
	<hr/>

\$46 71

DECEMBER

John Priest, 2 days at \$4.00,	8 00
Theodore Priest and team, 1 1-2 days at \$7.50,	11 25
Oren Farwell and team, 1-2 day at \$7.50,	3 75
Albertis Wilder and team, 2 days at \$7.50	15 00
Albertis Wilder, 2 hours at 50c,	1 00
Leander Patrick and horse, 6 hours at 60c,	3 60
Leander Patrick, 12 hours at 42c,	5 04
Leander Patrick, 3 loads gravel at 10c,	30

William Dunn, 29 hours at 42c,	12 18
Wilmer Tolman, 1 1-2 hours at 43c,	65

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\$60 77

## JANUARY

John Priest, 3 1-2 days at \$4.00,	\$14 00
Percy Flood, 4 hours at 42c,	1 68
Albert Jackson, 3 1-2 hours at 42c,	1 47
Theodore Priest and team, 2 1-2 days at \$7.50,	18 75
Oren Farwell and team, 1 1-2 days at \$7.50,	11 25
Hubert Priest, 1-2 days at \$3.75,	1 88
Frank Shoults and team, 13 1-2 hours at .888,	12 00
Frank Shoults, 19 hours at .444	8 44

## FEBRUARY

John Priest, 6 1-2 days at \$3.75,	\$24 38
Hubert Priest, 5 1-5 days at \$3.75,	20 63
Theodore Priest and team, 6 1-2 days at \$7.50,	48 75
Oren Farwell and team, 5 1-2 days at \$7.50,	41 25
Albert Jackson, 21 1-2 hours at 42c,	9 03
Maurice Tolman, 9 hours at 42c,	3 78
Harry Frazier, 1 day at 3.75,	3 75
Walter Hutchins, 3-4 day at \$3.75,	2 80
Carl Wilson and team, 2 3-4 hours at 83c,	2 28
Albertis Wilder and team, 43 1-2 hours at 90c,	39 15
Albertis Wilder, 6 hours at 45c,	2 70
Frank E. Upton, 15 hours at 40c,	6 30
Thomas Rowe, 11 1-2 hours at 42c,	4 83
Percy Flood, 7 hours at 42c,	2 94
Edward Towne and team, 12 hours at 83c,	9 96
Edward Towne, 8 hours at 42c,	3 36
Ralph Warner, 4 hours at 42c,	1 68
Donald Warner, 15 hours at 42c,	6 30

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\$233 87

## MARCH

John Priest, 1 day at \$3.75,	\$3 75
Hubert Priest, 1-2 day at \$3.75,	1 87
Theodore Priest and team, 1-2 day at 7.50,	3 75
Albertis Wilder and team, 14 hours at 90c,	12 60
Albertis Wilder, 5 hours at 45c.	2 25
Albert Georgina, 2 days at \$3.75,	7 50
Homer Priest, Jr., 4 hours at 20c,	80
Eliot Priest, 4 hours at 20c,	80

## STATE AID MAINTENANCE ACCOUNT

	Town	State	Total
1925 balances,	\$61 68	\$123 36	\$185 04
Total fund,	61 68	123 36	185 04
Expended by town,	184 89		
<hr/>			
Total expenditures,	\$184 89		
Share of expenditures,	61 63	123 26	
Check due to town,	123 26		
Balances for 1927,	05	10	

## TRUNK LINE MAINTENANCE ACCOUNT

	Town	State	Total
1926 appropriations,	\$370 00	\$740 00	\$1,110 00
Extra appropriation,	750 00	750 00	1,500 00
<hr/>			
Total fund,	\$1,120 00	\$1,490 00	\$2,610 00
Expended by town,	\$1,522 27		
Total,		\$1,087 73	
Paid to town,	150 00	150 00	
Total expenditures,	1,372 27	1,237 73	
Share of expenditures,	1,120 00	1,490 00	
<hr/>			
Check due to town,	\$252 27	\$252 27	



## TRUNK LINE CONSTRUCTION ACCOUNT

	Town	State	Total
1925 balances,	\$3 64	\$9 10	\$12 74
1926 appropriations,	1,000 00	2,500 00	3,500 00
<hr/>			
Total fund,	\$1,003 64	\$2,509 10	\$3,512 74
Expended by town,	\$3,256 63		
Total,		81 93	
Paid to town,	500 00	500 00	
<hr/>			
Total expenditures,	\$2,756 64	\$581 93	
Share of expenditures	953 88	2,384 69	
Check due to town,	1,802 76		
Balances for 1927,	49 76	124 41	

STATEMENT OF EXPENDITURES TO BE CHARGED TO  
JOINT FUND ACCOUNT

Week ending Sept. 10, 1926

Cheshire road, being main road from Keene to Concord

Jones, McDuffee & Stratton, bill rendered,	\$35 00
J. Rule, truck,	94 00
H. Jarvis, truck,	94 00
A. Georgina, truck,	94 00
A. Wilder, team,	39 17
M. Guillow, labor,	19 58
W. Hutchins, labor,	19 58
R. Page, labor,	19 58
E. Murdough, labor,	19 58
G. A. Hewie, labor,	19 58
Leo Hewie, labor,	19 58
H. Frazier, labor,	19 58
A. Jackson, labor,	19 58
S. Wilber, labor,	19 58

Fred Brown, labor,	2 08
J. Priest, leveler,	20 89
A. Georgina, foreman,	23 11
A. Georgina, use of car,	10 60

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\$554 07

## Week Ending Oct. 9. 1926

J. Rule, truck,	\$108 00
H. Jarvis, truck,	108 00
A. Georgina, truck,	90 00
A. Wilder, team,	45 00
A. Wilder, laborer,	2 20
M. Guillo, laborer,	22 50
W. Hutchins, laborer,	22 50
R. Page, laborer,	22 50
E. Murdough, laborer,	22 50
G. A. Hewie, laborer,	22 50
Leo Hewie, laborer,	18 75
H. Frazier, laborer,	22 50
A. Jackson, laborer,	22 50
S. Wilber, laborer,	15 00
A. G. Sargent, laborer,	11 25
J. Priest, leveler,	24 00
A. Georgina, foreman,	24 00
A. Georgina, use of car,	8 80
Spencer Hardware Co., 39 lbs. rope,	11 70

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\$624 20

## Week Ending Sept. 25, 1926

J. Rule, truck,	\$36 00
A. Georgina, truck,	36 00
A. Wilder, team,	22 50
M. Guillo, labor,	11 25
W. Hutchins, labor,	11 25
R. Page, labor,	11 25

E. Murdough, labor,	11 25
Leo Hewie, labor,	7 50
H. Frazier, labor,	7 50
G. A. Hewie, labor,	11 25
A. Georgina, foreman,	12 00

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\$177 75

## Weed Ending Nov. 6, 1925

J. Rule, one truck,	\$18 00
J. Rule, two trucks,	18 00
A. Georgina, truck,	28 00
A. Wilder, team,	2 50
M. Guillo, laborer,	7 50
W. Hutchins, laborer,	7 50
E. Murdough, laborer,	3 75
E. Bridge, laborer,	3 75
G. Hewie, laborer,	7 50
W. Robbins, laborer,	3 75
Leo. Hewie, hurt,	22 50
H. Frazier, leveler,	4 00
A. Georgina, foreman,	8 00
M. A. Spaulding, bill of 1925,	46 10

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\$180 85

## Week Ending Nov. 13, 1926

A. Georgina, truck,	\$16 00
W. Hutchins, laborer,	3 33
G. Hewie, laborer,	3 75
M. Guillo, laborer,	1 66
E. L. Gay, for repairs,	29 07
Nils Hanson, sharpening drills, picks etc.	3 60

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\$57 41

## Week Ending Oct. 16, 1926

J. Rule, truck,	\$108 00
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H. Jarvis, truck,	108 00
A. Georgina, truck,	100 00
A. Wilder, team,	20 00
M. Guillo, laborer,	22 50
W. Hutchins, laborer,	22 50
R. Page, laborer,	22 50
E. Murdough, laborer,	22 50
G. A. Hewie, laborer,	22 50
Leo Hewie, laborer,	22 50
E. Bridge, laborer,	22 50
A. Jackson, laborer,	15 00
S. Wilber, laborer,	16 66
A. G. Sargent, laborer,	22 50
J. Priest, leveler,	4 00
H. Frazier, leveler,	24 00
A. Georgina, foreman,	24 00
A. Georgina, use of car,	13 80

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\$613 46

Week Ending Oct. 23, 1926

J. Rule, truck,	\$90 00
H. Jarvis, truck,	90 00
A. Georgina, truck,	90 00
A. Wilder, team,	30 00
M. Guillo, laborer,	18 75
W. Hutchins, laborer,	15 00
R. Page, laborer,	15 00
E. Murdough, laborer,	18 75
G. A. Hewie, laborer,	18 75
Leo Hewie, laborer,	18 75
E. Bridge, laborer,	18 75
S. Wilber, laborer,	15 00
A. G. Sargent, laborer,	18 75
H. Frazier, leveler,	20 00
A. Georgina, foreman,	20 00

A. Georgina, use of car,	9 50
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\$507 00

Week Ending Oct. 30, 1926

J. Rule, one truck,	\$92 00
J. Rule, two trucks,	54 00
H. Jarvis, truck,	18 00
A. Georgina, truck,	90 00
A. Wilder, team,	
M. Guillo, laborer,	18 75
W. Hutchins, laborer,	18 75
E. Murdough, laborer,	18 75
G. A. Hewie, laborer,	18 75
Leo Hewie, laborer,	18 75
E. Bridge, laborer,	18 75
S. Wilber, laborer,	11 25
W. Robbins, laborer,	11 25
H. Jarvis, laborer,	7 50
C. Simeneau, laborer,	3 75
H. Frazier, leveler,	20 00
A. Georgina, foreman,	20 00
A. Georgina, use of car,	13 50
F. Bridge, 14 loads of sand,	1 40
Pearson bill, tile railing and cement,	51 75

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\$506 90

## REPORT OF TOWN CLERK

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Received for auto permits,		\$279 58
Paid town treasurer,		279 58
Received for dog license,	\$96 00	
Less fees,	7 60	
	<hr style="width: 100%;"/>	
Paid to town treasurer,	\$88 40	

HOMER F. PRIEST,

Town Clerk.

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I hereby certify that I have examined the above accounts  
and find them correctly cast and properly vouched.

WILMER C. TOLMAN,

Auditor.

## TAX COLLECTOR'S REPORT

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Amount to be collected,	\$9,055 17
Paid treasurer,	\$8,781 48
Cash on hand,	90 25
Uncollected taxes,	183 44

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	\$9,055 17
Abated,	\$4 47

### LIST OF UNPAID TAXES

S. E. and L. A. Osgood,	\$33 35
S. E. Osgood,	2 00
L. A. Osgood,	2 00
Carroll Osgood,	20 53
George N. Robbins,	23 47
Towne and Robbins,	41 99
Edward M. Towne,	9 41
Don Warner,	52
Grace Warner,	2 00
Oscar B. Brown,	2 47
Ruth Mayhew,	3 71
Ambrose A. Turner Est.	29 64
Leonard B. Yardley,	9 88
Uncollected taxes for 1925,	219 84
Interest on taxes for 1925,	11 22

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Paid treasurer,	\$231 06
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WILLIAM W. DUNN,

Tax Collector.

I hereby certify that I have examined the above report and find it correctly cast and properly vouched.

WILMER C. TOLMAN,

Auditor.



## REPORT OF LIBRARY TRUSTEES

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On July 7th, at a special town meeting, a new building to house the books constituting the Nelson Free Public Library was presented to the town. This building, known as the Olivia Rodham Memorial Library, was given by friends of the late Olivia Rodham, the funds having been raised largely through the efforts of Mrs. Wm. H. Elliot of Keene. The donors named three residents of the town as permanent trustees to act in co-operation with the three trustees elected by the voters of Nelson.

Mrs. Elliot has recently given the trustees ten shares of the capital stock of The American Telephone and Telegraph Company, the income of which will amount to about ninety dollars annually. Forty dollars of this is to be used to supplement the librarian's present salary, and fifty dollars to be paid to H. F. Priest for the oversight of the building and grounds.

In June, when the books were moved, Miss Frances Hobart, the secretary of the N. H., Public Library Commission, spent three days in town arranging the books in classes according to approved library rules. Since then an alphabetical card index has been made which shows title and author of each book in the library. The record book which has been kept by the librarian from the beginning showing the date of purchase and accession number of each book is to be continued in the same way.

Miss Hobart advised the sale of a few of our books which had evidently never been of interest here. These included such books as: the genealogy of a little-known Massachusetts family; some books of which we had two or three good copies; some French novels; etc. In every case the trustees acted with the advice of the Public Library Commission. Some

books which are worth keeping, but badly worn are stored in the basement to be rebound when funds permit.

Mrs. Delia H. Osgood who has been librarian for 35 years, resigned at the end of the fiscal year. She was urged to reconsider her action, but felt that she could no longer keep on with the active work of the library. It is impossible to overestimate the value of her devoted and willing service. Her carefully kept records will be of great help to those who are to carry on the work.

At a meeting of the trustees it was decided to engage Miss Ida Holbrook as librarian, and Mr. Albert Jackson as janitor.

The library has been fortunate in having a great many volumes given by interested friends during the past year. Mrs. Wm. H. Elliot has given us a set of The New International Encyclopedia, The New Reference Atlas of the World, and latest edition of Webster's New International Dictionary.

We wish to thank Mr. John Elliot for loaning us a Remington typewriter with which to finish the card index.

In all, 260 volumes have been given to the library by the following persons:

Mr. Henry Cutting, Mrs. Thomas Dillingham, Miss Mary Dinsmore, Mrs. W. H. Elliott, Mr. and Mrs. Howard Gilmore, Miss Hartwell, Dr. Thomas Lightfoot, Mr. Ralph Page, Miss Margaret Redmond, Mr. and Mrs. H. W. Rolfe, Miss Doris Scott, Mr. Roderick Stebbins, Mr. Robert Tolman.

## FINANCIAL REPORT OF LIBRARY

### RECEIPTS

Library and repair fund on hand Feb. 1, 1926,	\$9 95
From treasurer,	25 00
Fines,	47
Sale of books,	14 75
	<hr/>
	\$50 17

## EXPENDITURES

Books purchased,	\$22 35
Edward Murdough for moving books,	3 00
Postage on books sold,	88
Cleaning,	1 00
Stationery and telephoning,	1 96
Rental typewriter,	8 50
Typewriter ribbon,	1 00
Dust mop,	1 50
India ink,	25
White ink,	25
Transportation books to Munsonville by stage,	25
	<hr/>
	\$40 94
Balance on hand Feb. 1, 1927,	9 23
	<hr/>
	\$50 17
Number of volumes issued from Olivia Rodham Memorial Library,	524
Number of volumes issued from Munsonville branch,	410

Respectfully submitted,

FRANCES R. UPTON,  
 GRACE M. PRIEST,  
 CORA J. TOLMAN,  
 WILMER C. TOLMAN,  
 HELEN B. FLETCHER,  
 FRED A. SCOTT,

Trustees.

## REPORT OF SUPERINTENDENT OF SCHOOLS

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To the School Board and Citizens of Nelson:

It is with pleasure that I herein submit my fourth annual report as superintendent of schools.

Our great problem is to maintain our schools in creditable condition and at the same time keep within the limits of our appropriations.

America's greatest problem today is to train the rising generation of boys and girls into useful and law-abiding citizens. This implies a thorough preparation in the fundamentals of mental, moral and religious life. No generation of boys and girls ever faced so many temptations and pitfalls of society as modern life presents today.

It is the duty of the home, the school and the church to train and guide the emotions of children to a greater degree than ever before.

Promotions in June were based on results of following standard tests: Ayres's scale in writing and spelling; Charter's diagnostic language test; Stanford's achievement test. These were supplemented by frequent tests given by the teacher, a few by the superintendent. With these results were taken into consideration the ranks of individual pupils throughout the year.

On the above basis, the following number of pupils were promoted in the respective schools:

Gardes,	I	II	III	IV	V	VI	VII	VIII
Munsonville,			1	2	1	1	1	
Center,		1	2		1	1		2
	—	—	—	—	—	—	—	—
Total,	1	3	2	2	2	2	1	2



## TEACHERS FOR YEAR 1925-1926

Munsonville, Mable E. May.

Center, Mrs. Hazel Fiske Jackson.

At the Munsonville school, remarkable harmony prevailed between teacher and pupils. Under the leadership of Miss May there is a ready response by the pupils in all classes. The work is well motivated, the discipline effective and instruction thorough.

At the Center, Mrs. Jackson maintained her former reputation for efficiency in instruction, tact in discipline and alert interest in community activities.

The per cent of attendance for this school was especially high, 98 per cent.

At the close of the year in June, Dorothy Priest and Eliot Priest completed their eighth grade in excellent standing. Both are attending the Keene High School the present year.

Both schools closed a successful year in June. The teachers were conscientious and did faithful and effective work.

The instruction has been kept in line with modern psychological and pedagogical methods. The teachers have placed emphasis on the fundamentals, viz. reading, writing and arithmetic, the use of good English, both oral and written, and a more extensive knowledge in geography and history. Good work has been done in drawing and nature study.

In number work, your teachers have followed standard laws, proceeding from the concrete to the abstract, from the known to the unknown, from particular to general, from problem to rule.

In writing, Houghton's system has been followed and we have aimed at neatness, legibility and a fair amount of speed.

Beginning with September of the present year, Miss May continues her service at Munsonville. Mrs. Jackson having resigned, Miss Vera White was assigned to the Center school.

At time of writing, both schools are running smoothly and give promise for a successful year.

In conclusion, I wish to thank the teachers who have worked with me the past year and assure them of my heartiest appreciation, to acknowledge the cordial co-operation of citizens and to express my gratitude to the school board for their help and support.

Respectfully submitted,

FREDERICK T. JOHNSON,

Superintendent of Schools.

Marlboro, Feb. 12, 1927.

## STATISTICS OF SCHOOLS 1925-26

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Total length of school year in weeks,	36
Different pupils registered during year,	22
Non-resident pupils,	1
Half-days schools were in session,	343
Half-days schools were closed for holidays, etc.,	17
Average membership in schools,	16.73
Average attendance,	15.67
Percent of attendance for Nelson,	93.66
Percent of attendance for the district,	92.12
Percent of attendance for the state,	94.63
Pupils not absent or tardy during year,	4
Visits made by school board members,	8
Visits made by superintendent,	26
Visits made by citizens,	58

### HONOR ROLL

Pupils neither absent nor tardy:

#### First Term

Delia Farwell	*Dorothy Priest
Mary Farwell	*Eliot Priest
Charles Hill	Homer Priest, Jr.
John O'Dea, Jr.	*Elizabeth Upton
*Virginia Pregent	Roger Upton

#### Second Term

Dorothy Priest	Virginia Pregent
Eliot Priest	Winona Scott
Homer Priest, Jr.	Elizabeth Upton

## THIRD TERM

Mary Farwell	Eliot Priest
Donald Green	Virginia Prgent
Dorothy Priest	Elizabeth Upton
	Roger Upton

\*Perfect attendance for year.



## REPORT OF SCHOOL BOARD

### FINANCIAL REPORT

Of the Nelson School District for Year Ending June 30, 1926

#### RECEIPTS

From selectmen, raised by taxation:

For support elementary schools,	\$1,688 00
For high school and academy tuition,	350 00
For salaries district officers,	40 00
For payment per capita tax,	50 00
For superintendent's excess salary,	72 00
	<hr/>
Total,	\$2,200 00

From sources other than taxation:

Dog licenses (from selectmen for 1924),	\$104 55
Elementary school tuition,	57 00
Other receipts, rebate on check,	1 14
	<hr/>
Total,	\$162 69
Total receipts from all sources,	\$2,362 69
Cash on hand beginning year July 1, 1925,	183 71
	<hr/>
Grand total,	\$2,546 40

#### PAYMENTS

Administration:

Salaries of district officers,	\$32 00
Superintendent's excess salary,	68 97
Expenses of administration,	4 92

## Instruction:

Teachers' salaries,	\$1,296 00
Text books,	9 81
Scholars' supplies,	17 73
Flags and appurtenances,	4 90
Other expenses of instruction,	4 55

## Operation and maintenance school plant:

Janitor service,	\$44 00
Fuel,	125 50
Janitor's supplies,	5 85
Minor repairs and expenses,	113 58

## Auxiliary agencies and special activities:

Medical inspection,	\$14 00
High school and academy tuition,	367 35

## Fixed charges:

Other fixed charges,	\$78 00
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Total payments for all purposes,	\$2,187 16
Cash on hand at end of year, June 30, 1926,	359 24

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Grand total,	\$2,546 40
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## ACCOUNTS DUE DISTRICT

## Not turned over from selectmen:

Balance due on amount raised,	\$400 00
Dog licenses, 1925,	111 20

## SCHOOL BOARD ESTIMATE

High school and academy tuition,	\$375 00
Per capita tax,	50 00
Superintendent's excess salary,	68 00

For general purposes:

Salaries district officers,	40 00
Support of elementary schools,	1,667 00
	<hr/>
	\$2,200 00

MILDRED S. GREEN,  
ETTA M. TOLMAN,  
ETHEL M. PRIEST,

School Board.

## SCHOOL TREASURER'S REPORT

### RECEIPTS

Cash in treasury Feb. 1, 1926,	\$443 18
Received for elementary tuition,	33 00
Received from selectmen Feb. 1 to July 1, 1926,	800 00
Received from selectmen for dog licenses,	111 20
Received from selectmen July 1 to Feb. 1, 1927,	1,600 00

### DISBURSEMENTS

Paid by order of school board:	
Feb. 1 to July 1, 1926,	\$916 96
July 1 to Feb. 1, 1927,	1,255 76
	<hr/>
	\$2,172 72
Cash in treasury Feb. 1, 1927,	\$814 66

GEORGE S. PAGE,  
School Treasurer.

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I hereby certify that I have examined the foregoing account and find it correctly cast and properly vouched.

FRED A. SCOTT,  
Auditor.

## VITAL STATISTICS

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To the Selectmen:

In compliance with an act of the legislature passed June session, 1887, amended by the legislature of 1899, requiring "clerks of towns and cities to furnish a transcript of the record of births, marriages and deaths to the municipal officers for publication in the annual report," I hereby submit the following:

Born August 6, Norma June, female, living, 1st, father, Harold Tompkins, mother, Ethlyn Guillow, occupation of father, laborer, birthplace of father, Wendon, Vt., birthplace of mother, Nelson, age of father 30, age of mother 23.

Born December 4, (no name given), male, living, 3rd, father, John Grover, mother, Mabel Blood, occupation of father unknown, birthplace of father unknown, birthplace of mother, New Ipswich, age of father, —, age of mother, 40.

Married March 27, in Keene, N. H., Albert W. Jackson, Nelson, 21 years, occupation, laborer, born in Lynn, Mass., name of parents, Albert Jackson, Cora C. Flood, birthplace of father, Lynn, Mass., birthplace of mother, Saco, Me. Bride, Hazel Fisk, Dublin, N. H., 22 years of age, occupation, school teacher, born in Waltham, Mass., name of parents, Albert P. Fisk, Jennie M. Vinal, birthplace of father, Dublin, N. H., birthplace of mother, Peterboro, N. H. Married by William S. Gooch, minister, Keene, N. H.

Died January 8, Clarence F. Bridge, age 28 years, 11 months, 8 days, born in East Sullivan, N. H., male, married, birthplace of father Roxbury, N. H., birthplace of mother, Sul-



livan, N. H., name of father, Frank W. Bridge, name of mother, Hattie A. Dunn.

Died September 9, Laura Ballou, age 102 years, 3 months, 18 days, born in Canada, female, widowed, birthplace of father, Canada, birthplace of mother, Canada, name of father, Joseph Lesiur, name of mother, Agnes P. St. John.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct, according to the best of my knowledge and belief.

HOMER F. PRIEST,  
Town Clerk.

## THE STATE OF NEW HAMPSHIRE

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To the inhabitants of the town of Nelson in the county of Cheshire in said state qualified to vote in town affairs:

You are hereby notified to meet at town hall in said Nelson on Tuesday, the eighth day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary town officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriation for the same.

3. To see what sums of money the town will raise for building and repairing highways and bridges, or take any action relating thereto.

4. To see if the town will vote to build cement bridges, or take any action relating thereto.

5. To see if the town will take any action relating to the purchase of a tractor.

6. To see if the town will vote to accept state aid for road construction.

7. To see if the town will vote to accept state aid for road maintenance.

8. To see if the town will vote to have the road agent hired by the selectmen, or continue the present highway system, or take any action relating thereto.

9. To see if the town will vote to discontinue the road leading to Hancock, from the Gilmore garage to Harrisville line on said road.

10. To see what sum of money the town will raise for support of library.

11. To see what sum of money the town will raise for Memorial Day.

13. To see if the town will vote to raise or appropriate money for Old Home Day.

13. To see what sum of money the town will vote to raise for care of cemetery.

14. To elect an agent to enforce the liquor laws.

15. To see if the town will vote to have all the assessments and taxes of both residents and non-residents printed in town report each year.

16. To transact any other business which may come before said meeting.

17. To see what sum of money the town will raise for painting town hall.











